

SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 175 be amended to read as follows:

- 1 Page 5, line 25, delete "." and insert "**and another referendum**
- 2 **under this subsection may not be held for a period of two (2) years**
- 3 **after the date of the referendum.**".
- 4 Page 6, between lines 14 and 15, begin a new paragraph and insert:
- 5 "SECTION 2. IC 6-1.1-21-2 IS AMENDED TO READ AS
- 6 FOLLOWS [EFFECTIVE JANUARY 1, 2003]: Sec. 2. As used in this
- 7 chapter:
- 8 (a) "Taxpayer" means a person who is liable for taxes on property
- 9 assessed under this article.
- 10 (b) "Taxes" means taxes payable in respect to property assessed
- 11 under this article. The term does not include special assessments,
- 12 penalties, or interest, but does include any special charges which a
- 13 county treasurer combines with all other taxes in the preparation and
- 14 delivery of the tax statements required under IC 6-1.1-22-8(a).
- 15 (c) "Department" means the department of state revenue.
- 16 (d) "Auditor's abstract" means the annual report prepared by each
- 17 county auditor which under IC 6-1.1-22-5, is to be filed on or before
- 18 March 1 of each year with the auditor of state.
- 19 (e) "Mobile home assessments" means the assessments of mobile
- 20 homes made under IC 6-1.1-7.
- 21 (f) "Postabstract adjustments" means adjustments in taxes made
- 22 subsequent to the filing of an auditor's abstract which change
- 23 assessments therein or add assessments of omitted property affecting
- 24 taxes for such assessment year.
- 25 (g) "Total county tax levy" means the sum of:
- 26 (1) the remainder of:
- 27 (A) the aggregate levy of all taxes for all taxing units in a
- 28 county which are to be paid in the county for a stated
- 29 assessment year as reflected by the auditor's abstract for the
- 30 assessment year, adjusted, however, for any postabstract
- 31 adjustments which change the amount of the aggregate levy;

- 1 minus
- 2 (B) the sum of any increases in property tax levies of taxing
- 3 units of the county that result from appeals described in:
- 4 (i) IC 6-1.1-18.5-13(5) and IC 6-1.1-18.5-13(6) filed after
- 5 December 31, 1982; plus
- 6 (ii) the sum of any increases in property tax levies of taxing
- 7 units of the county that result from any other appeals
- 8 described in IC 6-1.1-18.5-13 filed after December 31,
- 9 1983; plus
- 10 (iii) IC 6-1.1-18.6-3 (children in need of services and
- 11 delinquent children who are wards of the county); minus
- 12 (C) the total amount of property taxes imposed for the stated
- 13 assessment year by the taxing units of the county under the
- 14 authority of IC 12-1-11.5 (repealed), IC 12-2-4.5 (repealed),
- 15 IC 12-19-5, or IC 12-20-24; minus
- 16 (D) the total amount of property taxes to be paid during the
- 17 stated assessment year that will be used to pay for interest or
- 18 principal due on debt that:
- 19 (i) is entered into after December 31, 1983;
- 20 (ii) is not debt that is issued under IC 5-1-5 to refund debt
- 21 incurred before January 1, 1984; and
- 22 (iii) does not constitute debt entered into for the purpose of
- 23 building, repairing, or altering school buildings for which
- 24 the requirements of IC 20-5-52 were satisfied prior to
- 25 January 1, 1984; minus
- 26 (E) the amount of property taxes imposed in the county for the
- 27 stated assessment year under the authority of IC 21-2-6 or any
- 28 citation listed in IC 6-1.1-18.5-9.8 for a cumulative building
- 29 fund whose property tax rate was initially established or
- 30 reestablished for a stated assessment year that succeeds the
- 31 1983 stated assessment year; minus
- 32 (F) the remainder of:
- 33 (i) the total property taxes imposed in the county for the
- 34 stated assessment year under authority of IC 21-2-6 or any
- 35 citation listed in IC 6-1.1-18.5-9.8 for a cumulative building
- 36 fund whose property tax rate was not initially established or
- 37 reestablished for a stated assessment year that succeeds the
- 38 1983 stated assessment year; minus
- 39 (ii) the total property taxes imposed in the county for the
- 40 1984 stated assessment year under the authority of IC 21-2-6
- 41 or any citation listed in IC 6-1.1-18.5-9.8 for a cumulative
- 42 building fund whose property tax rate was not initially
- 43 established or reestablished for a stated assessment year that
- 44 succeeds the 1983 stated assessment year; minus
- 45 (G) the amount of property taxes imposed in the county for the
- 46 stated assessment year under:
- 47 (i) IC 21-2-15 for a capital projects fund; plus

- 1 (ii) IC 6-1.1-19-10 for a racial balance fund; plus
- 2 (iii) IC 20-14-13 for a library capital projects fund; plus
- 3 (iv) IC 20-5-17.5-3 for an art association fund; plus
- 4 (v) IC 21-2-17 for a special education preschool fund; plus
- 5 (vi) **IC 21-2-11.6 for a referendum tax levy fund; plus**
- 6 **(vii)** an appeal filed under IC 6-1.1-19-5.1 for an increase in
- 7 a school corporation's maximum permissible general fund
- 8 levy for certain transfer tuition costs; plus
- 9 ~~(vii)~~ **(viii)** an appeal filed under IC 6-1.1-19-5.4 for an
- 10 increase in a school corporation's maximum permissible
- 11 general fund levy for transportation operating costs; minus
- 12 (H) the amount of property taxes imposed by a school
- 13 corporation that is attributable to the passage, after 1983, of a
- 14 referendum for an excessive tax levy under IC 6-1.1-19,
- 15 including any increases in these property taxes that are
- 16 attributable to the adjustment set forth in IC 6-1.1-19-1.5(a)
- 17 STEP ONE or any other law; minus
- 18 (I) for each township in the county, the lesser of:
- 19 (i) the sum of the amount determined in IC 6-1.1-18.5-19(a)
- 20 STEP THREE or IC 6-1.1-18.5-19(b) STEP THREE,
- 21 whichever is applicable, plus the part, if any, of the
- 22 township's ad valorem property tax levy for calendar year
- 23 1989 that represents increases in that levy that resulted from
- 24 an appeal described in IC 6-1.1-18.5-13(5) filed after
- 25 December 31, 1982; or
- 26 (ii) the amount of property taxes imposed in the township for
- 27 the stated assessment year under the authority of
- 28 IC 36-8-13-4; minus
- 29 (J) for each participating unit in a fire protection territory
- 30 established under IC 36-8-19-1, the amount of property taxes
- 31 levied by each participating unit under IC 36-8-19-8 and
- 32 IC 36-8-19-8.5 less the maximum levy limit for each of the
- 33 participating units that would have otherwise been available
- 34 for fire protection services under IC 6-1.1-18.5-3 and
- 35 IC 6-1.1-18.5-19 for that same year; minus
- 36 (K) for each county, the sum of:
- 37 (i) the amount of property taxes imposed in the county for
- 38 the repayment of loans under IC 12-19-5-6 that is included
- 39 in the amount determined under IC 12-19-7-4(a) STEP
- 40 SEVEN for property taxes payable in 1995, or for property
- 41 taxes payable in each year after 1995, the amount
- 42 determined under IC 12-19-7-4(b); and
- 43 (ii) the amount of property taxes imposed in the county
- 44 attributable to appeals granted under IC 6-1.1-18.6-3 that is
- 45 included in the amount determined under IC 12-19-7-4(a)
- 46 STEP SEVEN for property taxes payable in 1995, or the
- 47 amount determined under IC 12-19-7-4(b) for property taxes

- 1 payable in each year after 1995; plus
 - 2 (2) all taxes to be paid in the county in respect to mobile home
 - 3 assessments currently assessed for the year in which the taxes
 - 4 stated in the abstract are to be paid; plus
 - 5 (3) the amounts, if any, of county adjusted gross income taxes that
 - 6 were applied by the taxing units in the county as property tax
 - 7 replacement credits to reduce the individual levies of the taxing
 - 8 units for the assessment year, as provided in IC 6-3.5-1.1; plus
 - 9 (4) the amounts, if any, by which the maximum permissible ad
 - 10 valorem property tax levies of the taxing units of the county were
 - 11 reduced under IC 6-1.1-18.5-3(b) STEP EIGHT for the stated
 - 12 assessment year; plus
 - 13 (5) the difference between:
 - 14 (A) the amount determined in IC 6-1.1-18.5-3(e) STEP FOUR;
 - 15 minus
 - 16 (B) the amount the civil taxing units' levies were increased
 - 17 because of the reduction in the civil taxing units' base year
 - 18 certified shares under IC 6-1.1-18.5-3(e).
 - 19 (h) "December settlement sheet" means the certificate of settlement
 - 20 filed by the county auditor with the auditor of state, as required under
 - 21 IC 6-1.1-27-3.
 - 22 (i) "Tax duplicate" means the roll of property taxes which each
 - 23 county auditor is required to prepare on or before March 1 of each year
 - 24 under IC 6-1.1-22-3."
 - 25 Renumber all SECTIONS consecutively.
- (Reference is to SB 175 as printed January 23, 2002.)

Senator LONG